



SHELBY COUNTY CLERK'S OFFICE

DEBBIE STAMSON, COUNTY CLERK

BUSINESS TAX DIVISION

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NOTICE TO ALL OUT OF STATE CONTRACTORS

Upon making application for a Memphis and/or Shelby County Business Tax License, you must comply with one of the following procedures.

T.C.A. 67-4-707. Persons described in subsection (A) of classification 4 of T.C.A. 67-4-708 who are domiciled in a state other than the State of Tennessee, shall, upon making application for a business tax license, execute and file a bond to, or establish an escrow account with, the County or Municipality. Such bond shall be executed by two (2) good and sufficient sureties, approved by the County or Municipal Clerk, or by a surety company duly authorized to do business in this state. Such bond or escrow account shall be in an amount sufficient to pay the tax period for which such license applies, such liability to be determined by the County or Municipal Clerk, and shall be for the use and benefit of the taxing unit in the event of failure by such person to pay such tax as may be due.

Or, file a \$100.00 cash bond. The cash bond is refundable upon written request after a final return has been properly filed.